

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT

OF

COUNTY ADULT PROBATION

HOWARD COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
07/27/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Probation Officer	Donald Travis	01-01-11 to 12-31-12
President of the County Council	Richard Miller	01-01-11 to 12-31-12
President of the Board of County Commissioners	Tyler Moore	01-01-11 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HOWARD COUNTY

We have audited the records of the County Adult Probation for the period from January 1, 2011 to December 31, 2011, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Howard County for the year 2011.

STATE BOARD OF ACCOUNTS

May 14, 2012

COUNTY ADULT PROBATION  
HOWARD COUNTY  
AUDIT RESULT AND COMMENT

**DEPOSITS**

Of the receipts tested, there were three that were not made timely and four that were not deposited intact. Some receipts were written for amounts which could not be verified to bank deposits. Further examination disclosed that these may have been the result of checks being cashed instead of deposited and/or cash being withheld for petty cash disbursements.

Indiana Code 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds in a reasonable amount of time following the receipt of funds, in the depository or depositories selected by the . . . local board of finance. Public funds deposited . . . shall be deposited in the same form in which they were received."

COUNTY ADULT PROBATION  
HOWARD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on February 23, 2012, with Donald Travis, Chief Probation Officer. The official concurred with our audit finding.

The contents of this report were also discussed on May 14, 2012, with Ann Wells, County Auditor; Tyler Moore, President of the Board of County Commissioners; and Richard Miller, President of the County Council.